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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated financial position of closed peacekeeping missions as at 30 June 2008

Report of the Secretary-General

Summary

The present report provides information on the updated financial position of 21 closed peacekeeping missions as at 30 June 2008. The action to be taken by the General Assembly is set out in paragraph 13.

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I. Introduction

1. The present report provides updated information on the financial position of the following 21 closed peacekeeping missions for which final performance reports have already been issued: Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA); United Nations Mission in the Central African Republic (MINURCA); United Nations Observer Group in Central America (ONUCA) and United Nations Observer Mission in El Salvador (ONUSAL); United Nations Operation in Mozambique (ONUMOZ); United Nations Angola Verification Mission (UNAVEM) and United Nations Observer Mission in Angola (MONUA); United Nations Iran-Iraq Military Observer Group (UNIIMOG); United Nations Iraq-Kuwait Observation Mission (UNIKOM); United Nations Mission in Bosnia and Herzegovina (UNMIBH); United Nations Mission in Haiti (UNMIH); United Nations Military Liaison Team in Cambodia (UNMLT); United Nations Mission of Observers in Tajikistan (UNMOT); United Nations Observer Mission in Liberia (UNOMIL); United Nations Observer Mission Uganda-Rwanda (UNOMUR) and United Nations Assistance Mission for Rwanda (UNAMIR); United Nations Operation in Somalia (UNOSOM); the United Nations Peace Forces (UNPF); United Nations Preventive Deployment Force (UNPREDEP); United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH); United Nations Transitional Authority in Cambodia (UNTAC); United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group; the United Nations Transitional Administration in East Timor (UNTAET) and United Nations Mission of Support in East Timor (UNMISET); and United Nations Transition Assistance Group (UNTAG).

2. As at 30 June 2008, 16 of the 21 peacekeeping missions covered in the present report reflected cash surpluses available for credit to Member States totalling $186,297,000 as set out in table 1.

Table 1
Consolidated cash position of ONUCA/ONUSAL, ONUMOZ, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNTAES/Civilian Police Support Group, UNTAET/UNMISET and UNTAG as at 30 June 2008

(Thousands of United States dollars)

Category	*Amount*
Cash assets	316 202
Less: amount to be returned to Member States[a]	43 750
Less: other liabilities	86 155
Cash available for credit to Member States as at 30 June 2008	**186 297**

[a] Amounts represent the respective share of Member States in the cash balance of UNPF and UNMIH as at 30 June 2002 that remain outstanding pending receipt of their assessed contributions for the funding of the strategic deployment stocks (see General Assembly resolution 56/292).

3. The composition of the net cash balance of $186,297,000 is broken down by mission in table 2.

Table 2
Closed peacekeeping missions with cash balances as at 30 June 2008
(Thousands of United States dollars)

Mission	*Amount*
ONUCA/ONUSAL	3 611
ONUMOZ	834
UNAVEM/MONUA	23 475
UNIIMOG	4 935
UNIKOM	3 346
UNMIBH	14 250
UNMIH	22 930
UNMLT	161
UNMOT	2 967
UNOMIL	4 775
UNOMUR/UNAMIR	25 543
UNPF	47 335
UNPREDEP	10 566
UNTAES/Civilian Police Support Group	14 048
UNTAET/UNMISET	2 413
UNTAG	5 108
Total	**186 297**

4. The amount of $186,297,000 shown in tables 1 and 2 is net of loans totalling $37,816,000 owed by two closed peacekeeping missions ($7,366,000 by UNSMIH/UNTMIH/MIPONUH and $3,450,000 by MINURCA) and by two active peacekeeping missions ($14,000,000 by the United Nations Mission for the Referendum in Western Sahara (MINURSO) and $13,000,000 by the United Nations Mission in Kosovo (UNMIK)), which remained unpaid as at 30 June 2008.

5. Five of the 21 peacekeeping missions covered in the present report reflected cash deficits totalling $86,712,000 as at 30 June 2008 owing to outstanding payments of assessed contributions, as shown in table 3.

Table 3
Consolidated cash position of the MINUGUA Military Observer Group, MINURCA, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC as at 30 June 2008
(Thousands of United States dollars)

Category	*Amount*
Cash assets	5 765
Less: liabilities	92 477
Operating deficit as at 30 June 2008	**(86 712)**

6. The liabilities include loans amounting to $23,636,000 owed to closed peacekeeping missions ($10,816,000) and to the Peacekeeping Reserve Fund ($12,820,000). The operating deficit of $86,712,000 is broken down by mission in table 4.

Table 4
Closed peacekeeping missions with cash deficits as at 30 June 2008
(Thousands of United States dollars)

Mission	*Amount*
MINUGUA Military Observer Group	(125)
MINURCA	(23 829)
UNOSOM	(15 466)
UNSMIH/UNTMIH/MIPONUH	(7 300)
UNTAC	(39 992)
Total	**(86 712)**

7. Information on unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2008 is shown in the annex to the present report.

II. Cash requirements of the Organization

8. As indicated in paragraph 4 above, outstanding loans owed from closed peacekeeping missions with cash deficits to closed missions with cash balances amounted to $10.8 million ($7.4 million owed by UNSMIH/UNTMIH/MIPONUH and $3.4 million by MINURCA) as at 30 June 2008. As a result of the high level of outstanding assessments in the special accounts of some active missions, there is a continuing need to borrow from closed missions. Cross-borrowing was required in the 2007/08 financial period for four active operations (MINURSO, the United Nations Stabilization Mission in Haiti (MINUSTAH), UNMIK and the United Nations Observer Mission in Georgia (UNOMIG)) for a total of $72 million. Cross-borrowing from the accounts of closed peacekeeping operations has been required during the 2008/09 financial period for seven active missions (MINURSO, MINUSTAH, the United Nations Peacekeeping Force in Cyprus, UNMIK, the

United Nations Mission in Liberia, the United Nations Operation in Côte d'Ivoire and UNOMIG) for a total of $118.5 million (as at the end of November 2008).

9. It is anticipated that in the 2009/10 financial period the need to resort to cross-borrowing from the closed peacekeeping missions with cash balances may increase owing to the decision taken by the Security Council in its resolution 1843 (2008) to authorize a temporary increase of the strength of the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) by up to 3,085 military and formed police personnel, underlining that the duration of stay of the additional forces would depend on the security situation in the Kivus.

10. Moreover, in its resolution 1834 (2008), the Security Council expressed its intention to authorize the deployment to Chad and the Central African Republic of a United Nations military component, with a view to a transfer of authority from the European Union force to the United Nations military component on 15 March 2009, subject to a new decision that the Security Council intended to adopt by 15 December 2008.

11. The budgets for MONUC and the United Nations Mission in the Central African Republic and Chad for the 2009/10 peacekeeping financial period will reflect resource requirements arising from the Security Council decisions and will be submitted to the General Assembly for consideration at its resumed sixty-third session. Once the Assembly has taken action on resource requirements for these missions, the Secretariat will notify Member States of the amounts due from them for the financing of the mandated activities of the two missions. Experience has shown that there is a significant time lag, often ranging from about 60 to 120 days, between the issuance of notifications to Member States and the receipt of assessed contributions. Pending the payment of assessed contributions, any cash shortfalls of these missions may have to be met from loans from closed peacekeeping missions.

12. Furthermore, in its resolution 1814 (2008) the Security Council, inter alia, expressed its willingness to consider, at an appropriate time, a peacekeeping operation to take over from the African Union Mission in Somalia, subject to progress in the political process and improvement in the security situation on the ground. Should the Security Council decide to establish a peacekeeping operation in Somalia, its budget for the 2009/10 period will be submitted to the General Assembly. Pending receipt of assessed contributions, any cash shortfalls of the operation may also have to be met from loans from closed peacekeeping missions.

III. Action to be taken by the General Assembly

13. **To approve the retention of the cash balance of $186,297,000 available in 16 closed peacekeeping missions in the light of the experience as regards cash requirements of the Organization during the 2007/08 and 2008/09 financial periods.**

Annex

Closed peacekeeping missions: unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2008

(Thousands of United States dollars)

Mission	*Unpaid assessments*	*Accounts payable to Member States*[a]	*Other liabilities*
MINUGUA Military Observer Group	146	—	162
MINURCA	35 563	7 480	16 419
ONUCA/ONUSAL	373	2 677	—
ONUMOZ	16 910	1	—
UNAVEM/MONUA	35 346	1	—
UNIIMOG	16	—	—
UNIKOM	683	2 035	220
UNMIBH	35 229	6 486	143
UNMIH	102	14 626	—
UNMLT	—	107	—
UNMOT	12	2 407	—
UNOMIL	36	3 208	19
UNOMUR/UNAMIR	1 495	3 912	—
UNOSOM	58 376	19 741	—
UNPF	144 140	11 314	127 380
UNPREDEP	1 271	7 512	—
UNSMIH/UNTMIH/MIPONUH	19 422	114	7 367
UNTAC	41 197	41 194	—
UNTAES/Civilian Police Support Group	8 846	8 810	—
UNTAET/UNMISET	33 114	8 609	2 035
UNTAG	21	12 030	3
Total	**432 298**	**152 264**	**153 748**

[a] Inclusive of amounts owed to troop-contributing countries for contingent-owned equipment, as well as credits to Member States from unencumbered balances pending instructions on their disposition.